

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF ATMOS ENERGY CORPORATION)	CASE NO.
FOR AN ADJUSTMENT OF GAS RATES)	2009-00354

FIRST DATA REQUEST OF COMMISSION STAFF
TO ATMOS ENERGY CORPORATION

Atmos Energy Corporation ("Atmos" or "Atmos-Kentucky"), pursuant to 807 KAR 5:001 is to file with the Commission the original and 10 copies of the following information, with a copy to all parties of record. The information requested herein is due not later than 15 days after the initial submission of Atmos-Kentucky's rate application. Responses to requests for information shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Atmos-Kentucky shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which

Atmos-Kentucky fails or refuses to furnish all or part of the requested information, it shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations.

1. Provide a copy of the current bylaws. Indicate any changes made to the bylaws since Atmos-Kentucky's last rate case.
2. Provide the current organization chart, showing the relationship between Atmos-Kentucky and any affiliates, divisions, etc. Show the relative positions of all entities and affiliates with which Atmos-Kentucky routinely has business transactions.
3. Provide the capital structure at the end of 10 most recent calendar years and each of the other periods shown in Schedule 3a and Schedule 3b.
4. Provide the following:
 - a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule 4a.
 - b. An analysis of short-term debt as shown in Schedule 4b as of the end of the latest calendar year.
5. Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year as shown in Schedule 5.

6. Provide the following:
 - a. List all issues of common stock in the primary market during the 10 most recent calendar years as shown in Schedule 6a.
 - b. The common stock information on a quarterly and yearly basis for the five most recent calendar years available, and through the latest available quarter as shown in Schedule 6b.
 - c. The market prices for common stock for each month during the five most recent calendar years and for succeeding months through the date the application is filed. List all stock splits and stock dividends by date and type.
7. Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years as shown in Schedule 7.
8. Provide Atmos-Kentucky's internal accounting manuals, directives, and policies and procedures.
9. Provide Atmos-Kentucky's budget instructions, assumptions, directives, manuals, policies and procedures, timelines, and descriptions of budget procedures.
10. Provide the studies, including all applicable workpapers, which are the basis for plant allocations and expense account allocations.
11. Describe the procedures that Atmos-Kentucky uses to plan and approve natural gas construction projects.
12. Provide Atmos-Kentucky's long-term construction planning program.
13. Concerning Atmos-Kentucky's natural gas construction projects:
 - a. For each project started during the last 10 calendar years, provide the information requested in the format contained in Schedule 13a. For each project,

include the amount of any cost variance and delay encountered, and explain in detail the reasons for such variances and delays.

b. Using the data included in Schedule 13a, calculate the annual "Slippage Factor" associated with those natural gas construction projects. The Slippage Factor should be calculated as shown in Schedule 13b.

c. In determining the capital additions reflected in the base period and forecasted test period, explain whether Atmos-Kentucky recognized a Slippage Factor.

14. Provide the following monthly account balances and a calculation of the average (13-month) account balances for calendar year 2008:

- a. Plant in service (Account No. 101);
- b. Plant purchased or sold (Account No. 102);
- c. Property held for future use (Account No. 105);
- d. Construction work in progress (Account No. 107);
- e. Completed construction not classified (Account No. 106);
- f. Depreciation reserve (Account No. 108);
- g. Materials and supplies (include all accounts and subaccounts);
- h. Computation and development of minimum cash requirements;
- i. Balance in accounts payable applicable to amounts included in utility plant in service (If actual is indeterminable, give reasonable estimate.);
- j. Balance in accounts payable applicable to amounts included in plant under construction (If actual is undeterminable, give reasonable estimate.); and
- k. Balance in accounts payable applicable to prepayments by major category or subaccount.

15. Provide a reconciliation and detailed explanation of each difference, if any, in Atmos-Kentucky's capitalization and net investment rate base for the base period.

16. Provide a rate base, capital structure, and statement of income for Atmos-Kentucky for the most recent 12-month period for which information is available at the time it files its application and for the base period used in the application. Provide detailed explanations necessary to reconcile the data for the 12-month period with the filed base-period information.

17. Provide the information shown in Schedule 17 for each gas construction project in progress, or planned to be in progress, during the 12 months preceding the base period, the base period, and the forecasted test period.

18. Provide, in the format provided in Schedule 18, an analysis of Atmos-Kentucky's Construction Work in Progress ("CWIP") as defined in the Uniform System of Accounts for each of the projects identified in Schedule 17.

19. Provide a calculation of the rate or rates used to capitalize interest during construction for the three most recent calendar years. Explain each component entering into the calculation of the rate(s).

20. Provide, in the format provided in Schedule 20, an analysis of the gross additions, retirements, and transfers for each major functional gas plant property group or account for Atmos-Kentucky occurring in the base period and forecasted test period. For any account in which transfers regularly occur in the normal course of business, include a general description of the nature of the transfers.

21. Provide the following information for each item of property or plant held for future use at the beginning of the base period:

- a. Description of property;
- b. Location;
- c. Date purchased;
- d. Cost;
- e. Estimated date to be placed in service;
- f. Brief description of intended use; and
- g. Current status of each project.

22. List all gas and gas-related properties leased to the utility and all improvements to leased properties, together with annual lease payments which are capitalized, in the format provided in Schedule 22.

23. Provide a listing of all non-utility property and accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

24. Provide the journal entries relating to the purchase of gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since Atmos-Kentucky's, or its predecessor's, inception. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase for each item of utility plant, the amortization period, and the unamortized balance at the beginning of the base period.

25. Provide a copy of Atmos-Kentucky's most recent depreciation study. If no such study exists, provide a copy of Atmos-Kentucky's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life and accrual rate for each plant item, the methodology that supports the schedule and the date the schedule was last updated.

26. Provide Atmos-Kentucky's cash account balances at the beginning of calendar year 2008 and at the end of each month since then.

27. Provide the average number of natural gas customers on Atmos-Kentucky's system (actual and projected), by rate schedule, for the base period and the three most recent calendar years.

28. Provide a schedule showing a comparison of the balance in the revenue accounts for each of the 12 most recent months available at the time this response is prepared to the same month of the immediately preceding 12-month period for each revenue account or subaccount included in Atmos-Kentucky's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Schedule 28.

29. Provide the following expense account data:

a. A schedule showing a comparison of the balance in Atmos-Kentucky's operating expense accounts for each month of the most recent 12 months for which information is available at the time the application is filed to the same month of the preceding 12-month period for each account or subaccount included in Atmos-Kentucky's chart of accounts. See Schedule 29.

b. A schedule, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in Atmos-Kentucky's annual report. Show the percentage of increase or decrease of each year over the prior year.

30. Provide a schedule of gas operations net income, per Mcf sold, per company books for the base period and the three calendar years preceding the base period. This data should be provided as shown in Schedule 30.

31. Provide the comparative operating statistics for gas operations as shown in Schedule 31.

32. List separately the budgeted and actual numbers of full- and part-time employees by employee group, by month and by year, for the three most recent calendar years, the base period, and the forecasted test period.

33. Provide the information requested in Schedule 33 for budgeted and actual regular wages, overtime wages, and total wages by employee group, by month, for the five most recent calendar years. Explain in detail any variance exceeding five percent in any one month.

34. Provide a copy of all wage, compensation, and employee benefits studies, analyses, or surveys conducted since Atmos-Kentucky's last rate case or that are currently utilized by Atmos-Kentucky.

35. For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted or to be granted in 2007, 2008, the base period, and the forecasted test period.

36. Provide a schedule reflecting the salaries and other compensation of each executive officer for the base period and three most recent calendar years. Include the percentage of annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each officer, and to whom each officer reports. For employees elected to executive officer status

since the test year in Atmos-Kentucky's most recent rate case, provide the salaries for the persons they replaced.

37. Describe in detail how the base period capitalization rate was determined. If different rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the capitalization rate and how the changes were determined.

38. Provide all current labor contracts and the most recent labor contracts previously in effect.

39. Provide each group medical insurance policy that Atmos-Kentucky currently maintains.

40. Provide detailed descriptions of all early retirement plans or other staff reduction programs Atmos-Kentucky has offered or intends to offer its employees during either the base period or the forecasted test period. Include all cost-benefit analyses associated with these programs.

41. Concerning employee fringe benefits:

a. Provide a detailed list of all fringe benefits available to Atmos-Kentucky employees and the expected cost of each benefit in the base period and the forecasted test period. Indicate which fringe benefits, if any, are limited to management employees.

b. Provide comparative cost information for the 12 months preceding the base period and the base period. Explain any changes in fringe benefits occurring during this 24-month period.

42. Provide a complete description of Atmos-Kentucky's Other Post-Employment Benefits package(s) provided to its employees.

43. Provide a complete description of the financial reporting and rate-making treatment of Atmos-Kentucky's pension costs.

44. For each of the following Statements of Financial Accounting Standards ("SFAS"), provide the information listed below concerning implementation by Atmos-Kentucky.

a. SFAS No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions."

- (1) The date that Atmos-Kentucky adopted the SFAS.
- (2) The effect on the financial statements.
- (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

b. SFAS No. 112, "Employers' Accounting for Postretirement Benefits."

- (1) The date that Atmos-Kentucky adopted the SFAS.
- (2) The effect on the financial statements.
- (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

c. SFAS No. 143, "Accounting for Asset Retirement Obligations."

- (1) The date that Atmos-Kentucky adopted the SFAS.
- (2) The effect on the financial statements.

(3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

d. A schedule comparing the depreciation rates utilized by Atmos-Kentucky prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

e. SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."

(1) The date that Atmos-Kentucky adopted the SFAS.

(2) The effect on the financial statements.

(3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

45. As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period, including the month in which the Commission hears this case.

46. Provide the amount of excess deferred federal income taxes resulting from the reductions in the corporate tax rate in 1979 and 1986, as of the end of the test year. Show the amounts associated with the 1979 reduction separately from the amounts associated with the 1986 reduction.

47. Provide the following tax data for the most recent calendar year:

a. Income taxes:

(1) Federal operating income taxes deferred – accelerated tax depreciation.

(2) Federal operating income taxes deferred – other (explain).

(3) Federal income taxes – operating.

(4) Income credits resulting from prior deferrals of federal income taxes.

(5) Investment tax credit net.

(a) Investment credit realized.

(b) Investment credit amortized – Pre-Revenue Act of 1971.

(c) Investment credit amortized – Revenue Act of 1971.

(6) The information in Item 47(a)(1-4) for state income taxes.

(7) A reconciliation of book to federal taxable income as shown in Schedule 47a(1) and a calculation of the book federal income tax expense for the base period using book taxable income as the starting point.

(8) A reconciliation of book to state taxable income as shown in Schedule 47a(2) and a calculation of the book state income tax expense for the base period using book taxable income as the starting point.

(9) A copy of federal and state income tax returns for the most recent tax year, including supporting schedules.

(10) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis for these fees.

b. An analysis of Kentucky Other Operating Taxes as shown in Schedule 47b.

48. Provide the following information with regard to uncollectible accounts for the three most recent calendar years for gas operations:

- a. Reserve account balance at the beginning of the year;
- b. Charges to reserve account (accounts charged off);
- c. Credits to reserve account;
- d. Current year provision;
- e. Reserve account balance at the end of the year; and
- f. Percent of provision to total revenue.

49. Provide Atmos-Kentucky's written policies on the compensation of outside attorneys, auditors, consultants, and all other professional service providers. Include a schedule of fees, per diems, and other compensation in effect during the base period. Include all agreements, contracts, memoranda of understanding, and any other documentation that explains the nature and type of reimbursement paid for professional services. Indicate if any changes have occurred since the test year of its last gas rate case, the effective date of these changes, and the reason for these changes.

50. Provide a detailed analysis of expenses for professional services during the most recent 12-month period for which information is available at the time the application is filed, as shown in Schedule 50, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

51. Provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

- a. A detailed analysis of charges booked for advertising expenditures during the most recent 12-month period for which information is available at the time the

application is filed. Include a complete breakdown of Account No. 913 – Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule 51a. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of Account No. 930 – Miscellaneous General Expenses for the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of this account as shown in Format 51b and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 51b.

c. An analysis of Account No. 426 – Other Income Deductions for the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of this account as shown in Schedule 51c, and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 51c.

52. List all present or proposed research efforts dealing with the pricing of natural gas and the current status of such efforts.

53. Provide an analysis of Atmos-Kentucky's expenses for research and development activities for the base period and the three most recent calendar years. The analysis should include the following:

a. Basis of fees paid to research organizations and Atmos-Kentucky's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.

b. Details of the research activities conducted by each organization.

c. Details of services and other benefits provided to the utility by each organization.

d. Annual expenditures of each organization with a basic description of the nature of costs incurred by the organization.

e. Details of the expected benefits to the utility.

54. Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that

supports charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when Atmos-Kentucky files its monthly financial statements with the Commission, through the month of the public hearing.

55. To the extent not included in other responses, provide all workpapers, calculations, and assumptions Atmos-Kentucky used to develop its forecasted test period financial information.

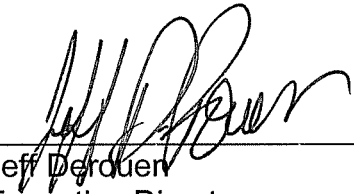
56. Provide the following information for the most recent calendar year concerning Atmos-Kentucky and any affiliated service corporation or corporate service division/unit:

a. A schedule detailing the costs directly charged to and costs allocated by Atmos-Kentucky to the service corporation. Indicate the Atmos-Kentucky accounts where these costs were originally recorded. For costs that are allocated, include a description of the allocation factors utilized.

b. A schedule detailing the costs directly charged to and costs allocated by the service corporation to Atmos-Kentucky. Indicate the Atmos-Kentucky

accounts where these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

57. Describe Atmos-Kentucky's lobbying activities and provide a schedule showing the name, salary, and job title of each individual whose job function involves lobbying on the local, state, or national level.



Jeff Derouen
Executive Director
Public Service Commission
P.O. Box 615
Frankfort, Ky. 40602

DATED SEP 18 2009

cc: All parties

Atmos Energy Corporation Case No. 2009-00354 Calculation of Average Capital Structure 12 Months Ended "000 Omitted"														Schedule 3a	
Line No.	Type of Capital	10 th Year		9 th Year		8 th Year		7 th Year		6 th Year					
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio				
1.	Long-Term Debt														
2.	Short-Term Debt														
3.	Preferred & Preference Stock														
4.	Common Equity														
5.	Other (Itemize by type)														
6.	Total Capitalization														

Line No.	Type of Capital	5 th Year		4 th Year		3 rd Year		2 nd Year		1 st Year		Latest Available Quarter	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt												
2.	Short-Term Debt												
3.	Preferred & Preference Stock												
4.	Common Equity												
5.	Other (Itemize by type)												
6.	Total Capitalization												

Instructions: 1. If the applicant is a member of an affiliated group, the above data is to be provided for the parent company and the system consolidated.

Atmos Energy Corporation Case No. 2009-00354									Schedule 3b
Calculation of Average Capital Structure 12 Months Ended December 31, _____ "000 Omitted"									
Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)	
1.	Balance at beginning of most recent calendar year								
2.	1 st Month								
3.	2 nd Month								
4.	3 rd Month								
5.	4 th Month								
6.	5 th Month								
7.	6 th Month								
8.	7 th Month								
9.	8 th Month								
10.	9 th Month								
11.	10 th Month								
12.	11 th Month								
13.	12 th Month								
14.	Total (L1 through L13)								
15.	Average Balance (L14 / 13)								
16.	Average Capitalization Ratios								
17.	End-of-period Capitalization Ratios								

Instructions:

1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.
2. Include premium class of stock.

Atmos Energy Corporation										Schedule 4a
Case No. 2009-00354										
Schedule of Outstanding Long-Term Debt										
For the Year Ended December 31, _____										
Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ⁽¹⁾ (e)	Cost Rate at Issue ⁽²⁾ (f)	Cost Rate at Maturity ⁽³⁾ (g)	Bond Rating at Time of Issue ⁽⁴⁾ (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) Col. (j)
Total Long-Term Debt and Annualized Cost										
Annualized Cost Rate										
[Total Col. (j) / Total Col. (d)]										

⁽¹⁾ Nominal Rate

⁽²⁾ Nominal Rate plus Discount or Premium Amortization

⁽³⁾ Nominal Rate plus Discount or Premium Amortization and Issuance Cost

⁽⁴⁾ Standard and Poor's, Moody, etc.

Atmos Energy Corporation						Schedule 4b	
Case No. 2009-00354							
Schedule of Short-Term Debt							
For the 12 Months Ended December 31, _____							
Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
Total Short-Term Debt							
Annualized Cost Rate [Total Col. (g) / Total Col. (d)]							
Actual Interest Paid or Accrued on Short-Term Debt During the Test Year [Report in Col. (g) of this Schedule]							
Average Short-Term Debt – Format 3, Schedule 2, Line 15 Col. (d) [Report in Col. (g) of this Schedule]							
Test-Year Interest Cost Rate [Actual Interest / Average Short-Term Debt] [Report in Col. (f) of this Schedule]							

Note: In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate, provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

Atmos Energy Corporation								Schedule 5
Case No. 2009-00354								
Schedule of Outstanding Shares of Preferred Stock For the 12 months Ended December 31, _____								
Line No.	Description of Issue (a)	Date of Issue (b)	Amount Sold (c)	Amount Outstanding (d)	Dividend Rate (e)	Cost Rate at Issue (f)	Annualized Cost Col. (f) x Col. (d) (g)	Convertibility Features (h)
Total								
Annualized Cost Rate [Total Col. (g) / Total Cost Col. (d)]								

Note: If the applicant has issued no preferred stock, this schedule may be omitted.

<p style="text-align: center;"> Atmos Energy Corporation Case No. 2009-00354 Schedule of Common Stock Issue For the 10-Year Period Ended _____ </p>					<p style="text-align: right;">Schedule 6a</p>			
Date of		Registration	Number of Shares Issued	Price Per Share to Public	Price Per Share (Net to Company)	Book Value Per Share at Date of Issue	Selling Expense as Percentage of Gross Issue Amount	Net Proceeds to Company
Issue	Announcement							

Note: If the applicant is a member of an affiliate group, provide in a separate schedule the above for the parent company.

Atmos Energy Corporation
Case No. 2009-00354
Quarterly and Annual Common Stock Information
For the Periods as Shown

Schedule 6b

Period Equity	Average No. of Shares Outstanding (000)	Book Value (\$)	Earnings per Share (\$)	Dividend Rate per Share (\$)	Return on Average Common (%)
5 th Calendar Year:					
1 st Quarter					
2 nd Quarter					
3 rd Quarter					
4 th Quarter					
Annual					
4 th Calendar Year:					
1 st Quarter					
2 nd Quarter					
3 rd Quarter					
4 th Quarter					
Annual					
3 rd Calendar Year:					
1 st Quarter					
2 nd Quarter					
3 rd Quarter					
4 th Quarter					
Annual					
2 nd Calendar Year:					
1 st Quarter					
2 nd Quarter					
3 rd Quarter					
4 th Quarter					
Annual					
1 st Calendar Year:					
1 st Quarter					
2 nd Quarter					
3 rd Quarter					
4 th Quarter					
Annual					
Latest					

For 10 Years ended December 31, _____

[illegible]

Calculation of Capital Construction Project Slippage Factor

Source: Schedule 13a – Construction Projects

Years	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Slippage Factor
2007					
2006					
2005					
2004					
2003					
2002					
2001					
2000					
1999					
1998					
Totals					
10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 years)					

The Annual Actual Cost, Annual Original Budget, Variance in Dollars, and Variance as Percent are to be taken from Schedule 13a. Total all projects for a given year.

The Slippage Factor is calculated by dividing the Annual Actual Cost by the Annual Original Budget. Calculate a Slippage Factor for each year and the Totals line. Carry Slippage Factor percentages to 3 decimal places.

Construction Projects
As of _____

Line No. (A)	Project No. (B)	Description of Project (C)	Accumulated Costs			Estimated Physical Percent Completed (H)
			Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)
			\$	\$	\$	\$

TOTAL

*Explain the nature of all other indirect costs in footnotes.

Construction Work in Progress – Percent Complete*
As of _____

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (G/H)
					\$	\$	\$	

*Should be based on expenditures including AFUDC.

Atmos Energy Corporation
Case No. 2009-00354

Schedule 20

Gross Additions, Retirements, and Transfers
As of _____

Line No.	Account No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications		
							Explanation of Transfers	Other Accounts Involved	Ending Balance

Leased Property
As of _____

Identification or Reference Number	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value Property Involved*	Explain Method of Capitalization

*If not available, an estimate should be furnished.

Note: Include detailed workpapers supporting this analysis.

Atmos Energy Corporation
Case No. 2009-00354
Net Income per MCF Sold
For the Calendar Years _____ through _____
And for the Base Period
"000 Omitted"

Schedule 30, Page 1 of 2

Line No.	Item (a)	12 Months Ended			
		Three Most Recent Calendar Years			Base Period (e)
		3 rd (b)	2 nd (c)	1 st (d)	
1.	<u>Operating Income</u>				
2.	Operating Revenues				
3.	<u>Operating Income Deductions</u>				
4.	Operating and Maintenance Expenses:				
5.	Purchased Gas				
6.	Other Gas Supply Expenses				
7.	Underground Storage				
8.	Transmission Expenses				
9.	Distribution Expenses				
10.	Customer Accounts Expense				
11.	Sales Expense				
12.	Administrative and General Expense				
13.	Total (L5 through L12)				
14.	Depreciation Expenses				
15.	Amortization of Utility Plant Acquisition Adjustment				
16.	Taxes Other Than Income Taxes				
17.	Income Taxes – Federal				
18.	Income Taxes – Other				
19.	Provision for Deferred Income Taxes				
20.	Investment Tax Credit Adjustment – Net				
21.	Total Utility Operating Expenses				
22.	Net Utility Operating Income				

Atmos Energy Corporation
Case No. 2009-00354
Net Income per MCF Sold
For the Calendar Years _____ through _____
And for the Base Period
"000 Omitted"

Schedule 30, Page 2 of 2

Line No.	Item (a)	12 Months Ended			
		Three Most Recent Calendar Years			Base Period (e)
		3 rd (b)	2 nd (c)	1 st (d)	
23.	<u>Other Income and Deductions</u>				
24.	Other Income:				
25.	Non-utility Operating Income				
26.	Equity in Earnings of Subsidiary Company				
27.	Interest and Dividend Income				
28.	Allowance for Funds Used During Construction				
29.	Miscellaneous Non-operating Income				
30.	Gain on Disposition of Property				
31.	Total Other Income				
32.	Other Income Deductions:				
33.	Loss on Disposition of Property				
34.	Miscellaneous Income Deductions				
35.	Taxes Applicable to Other Income and Deductions:				
36.	Income Taxes and Investment Tax Credits				
37.	Taxes Other Than Income Taxes				
38.	Total Taxes on Other Income and Deductions				
39.	Net Other Income and Deductions				
40.	<u>Interest Charges</u>				
41.	Interest on Long-Term Debt				
42.	Interest on Short-Term Debt				
43.	Amortization of Premium on Debt – Credit				
44.	Other Interest Expense				
45.	Total Interest Charges				
46.	Net Income				
47.	MCF Sold				

Atmos Energy Corporation
Case No. 2009-00354

Schedule 31, Page 1 of 2

Comparative Operating Statistics – Gas Operations
For the Calendar Years _____ through _____

(Total Company)

Line No.	Item (a)	Three Most Recent Calendar Years					
		3 rd Year		2 nd Year		1 st Year	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
1.	Cost per MCF of Purchased Gas						
2.	Cost of Propane Gas per MCF Equivalent for Peak Shaving						
3.	Cost per MCF of Gas Sold						
4.	Maintenance Cost per Transmission Mile						
5.	Maintenance Cost per Distribution Mile						
6.	Sales Promotion Expense per Customer						
7.	Administration and General Expense per Customer						
8.	Wages and Salaries – Charged Expense – per Average Employee						
9.	Depreciation Expense:						
10.	Per \$100 of Average Gross Depreciable Plant in Service						
11.	Rents:						
12.	Per \$100 of Average Gross Plant in Service						

Atmos Energy Corporation

Schedule 31, Page 2 of 2

Case No. 2009-00354

Comparative Operating Statistics – Gas Operations
For the Calendar Years _____ through _____

(Total Company)

Line No.	Item (a)	Three Most Recent Calendar Years					
		3 rd Year		2 nd Year		1 st Year	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
13.	Property Taxes:						
14.	Per \$100 of Average Net Plant in Service						
15.	Payroll Taxes:						
16.	Per Average Employee whose Salary is Charged to Expense						
17.	Interest Expense:						
18.	Per \$100 of Average Debt Outstanding						
19.	Per \$100 of Average Plant Investment						
20.	Per MCF Sold						
21.	Meter Reading Expense per Meter						

Atmos Energy Corporation
Case No. 2009-00354
Analysis of Salaries and Wages
For the Calendar Years _____ through _____
"000 Omitted"

[illegible]

Atmos Energy Corporation

Schedule 32, Page 2 of 2

Case No. 2009-00354

Analysis of Salaries and Wages

For the Calendar Years _____ through _____
"000 Omitted"

Line No.	Item (a)	Calendar Years Prior to Base Period									
		5 th		4 th		3 rd		2 nd		1 st	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)
7.	Administrative and General Expenses (continued):										
	(g) Employee pensions and benefits										
	(h) Franchise requirements										
	(i) Regulatory commission expense										
	(j) Duplicate charges – credit										
	(k) Miscellaneous general expense										
	(l) Maintenance of general plant										
8.	Total Administrative and General Expenses – L7(a) through L7(l)										
9.	Total Salaries and Wages charged expense (L2 through L6 + L8)										
10.	Wages Capitalized										
11.	Total Salaries and Wages										
12.	Ratio of salaries and wages charged expense to total wages (L9 / L11)										
13.	Ratio of salaries and wages capitalized to total wages (L10 / L11)										

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

Atmos Energy Corporation
Case No. 2009-00354
Reconciliation of Book Net Income and Federal Taxable Income
12 Months Ended December 31,

Schedule 47a(1)

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Net income per books				
2.	Add income taxes:				
3.	Federal income tax – current				
4.	Federal income tax -- deferred depreciation				
5.	Federal income tax -- deferred other				
6.	Investment tax credit adjustment				
7.	Federal income taxes charged to other income and deductions				
8.	State income taxes				
9.	State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

Note: (1) Provide a calculation of the amount shown on Lines 3 through 7 above.
(2) Provide workpapers supporting each calculation including the depreciation for straight-line tax and accelerated tax depreciation.
(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Atmos Energy Corporation Case No. 2009-00354 Reconciliation of Book Net Income and State Taxable Income 12 Months Ended December 31, _____					Schedule 47a(2)	
Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating		
				Kentucky Retail (d)	Other Jurisdictional (e)	
1.	Net income per books					
2.	Add income taxes:					
3.	Federal income tax – current					
4.	Federal income tax – deferred depreciation					
5.	Federal income tax – deferred other					
6.	Investment tax credit adjustment					
7.	Federal income taxes charged to other income and deductions					
8.	State income taxes					
9.	State income taxes charged to other income and deductions					
10.	Total					
11.	Flow through items:					
12.	Add (itemize)					
13.	Deduct (itemize)					
14.	Book taxable income					
15.	Differences between book taxable income and taxable income per tax return:					
16.	Add (itemize)					
17.	Deduct (itemize)					
18.	Taxable income per return					

Note: (1) Provide a calculation of the amount shown on Lines 3 through 7 above.
(2) Provide workpapers supporting each calculation including the depreciation for straight-line tax and accelerated tax depreciation.
(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Case No. 2009-00354

Analysis of Other Operating Taxes
 12 Months Ended December 31, _____
 "000 Omitted"

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts ⁽¹⁾ (d)	Amounts Accrued (e)	Amount Paid (f)
1.	Kentucky Retail					
	(a) State income					
	(b) Franchise fees					
	(c) Ad valorem					
	(d) Payroll (employers portion)					
	(e) Other taxes					
2.	Total Retail [L1(a) through L1(e)]					
3.	Other jurisdictions					
	Total per books (L2 and L3)					

(1) Explain items in this Column.

Atmos Energy Corporation
Case No. 2009-00354

Schedule 50

Analysis of Professional Services Expenses
For the 12 Months Ended _____

Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

Atmos Energy Corporation
Case No. 2009-00354

Schedule 51a

Analysis of Advertising Expenses
(Including Account No. 913)
For the 12 Months Ended _____

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						
8.	Amount Assigned to Kentucky Jurisdictional						

Note: Specify the purpose of the expenditures and the expected benefit to be derived.

Atmos Energy Corporation
Case No. 2009-00354

Schedule 51b

Analysis of Account No. 930 – Miscellaneous General Expenses
For the 12 Months Ended _____

Line No.	Item (a)	Amount (b)
1.	Industry Association Dues	
2.	Stockholder and Debt Service Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Director's Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount Assigned to Kentucky Jurisdictional	

Note: Include detailed workpapers supporting this analysis. Expenditures under \$500 are to be grouped by the classes shown on this Schedule.

Atmos Energy Corporation
Case No. 2009-00354

Schedule 51c

Analysis of Account No. 426 – Other Income Deductions
For the 12 Months Ended _____

Line No.	Item (a)	Amount (b)
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

Note: Include detailed workpapers supporting this analysis. Expenditures under \$500 are to be grouped by the classes shown on this Schedule.

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